



2007 – 2008 Proposed Budget --- Budget Summary

General Fund – Resources

2007 – 2008 General Fund - Resources

Budget Highlights

➤ **Designated Beginning Fund Balance – Building Division ---** Increase of \$130,000 to \$530,000 which is ~84% of the Building Division's 2007-2008 Proposed Budget.

➤ **Beginning Fund Balance ---** Decrease of \$225,000 from budgeted July 1, 2006 Beginning Fund Balance.

➤ **Property Taxes - Current ---** 48% allocation of the City's \$5.02 operating permanent rate.

- ~\$125,000 increase in allocation due to 3% assessed valuation growth over last year's General Fund allocation.

➤ **McMinnville Water & Light Payment In-Lieu of Tax ---** No Change

- McMinnville Water & Light's payment in-lieu of tax to the City is projected to remain flat which seems to be due to Water & Light's heavy emphasis on conservation projects throughout their service area.



➤ **Building Permit Fees ---** No fee change planned. The City Council has established the goal of building a building reserve of approximately 150% of yearly operating costs in the event of a construction downturn.

➤ **Planning Fees ---** A 2.7% July 1, 2007 fee increase is planned. These yearly cost of living fee increases help to keep the Department's cost recovery at 50 percent of current planning costs per City Council directive.



➤ **Municipal Court – Fines & Bail Forfeiture ---** With an additional .50 FTE dedicated primarily to collections, a \$50,000 increase is anticipated.

➤ **State Revenue Sharing ---** Anticipated \$15,000 increase derived from a 14% allocation of Oregon Liquor Control Commission (OLCC) tax distributions.

➤ **State Liquor Tax ---** Anticipated \$20,000 increase derived from the base OLCC tax distribution.

➤ **Chemeketa Cooperative Regional Library Service –** \$10,300 increase primarily due to increases in circulation.

➤ **Transfers From Other Funds ---** Changes:

- **Transfer from Public Safety Facility Fund ---** Transfer of ~\$26,000 for personnel cost allocations of administration, finance, and the Community Development Director's personal services during the Public Safety Facility construction.
- **Transfers from Parks & Recreation, Street, Transportation, Wastewater Services, Wastewater Capital, and Airport Funds – Community Development Center ---** In 2007 – 2008, these transfers help support operating costs of the Planning and Engineering Department's share of the new Community Development Center.

Short- and Long-Term Issues

➤ **Short-Term Issues ---** Addressed by 2007 – 2008 Proposed Budget.

➤ **Long-Term Issues ---** Continued ability to fund General Fund services at increased service levels.



General Fund - Resources --- Historical Highlights

1876 McMinnville incorporates as a town on October 20, 1876 with a Board of Trustees.

1882 McMinnville incorporates as a city with a Mayor and City Council.



1916 Voters establish original operating property tax base which could rise 6% per year and by 1988, the last year of the levy, has risen to \$257,070.

1980 First library operations 3-year serial levy passed - \$45,000 per year.

1985 Second library operations 3-year serial levy passed - \$65,000 per year.

1986 First police, library, and transportation 3-year serial levy passed. - \$300,000 per year.

1988 March election passed library operations 1-year serial levy - \$80,000 per year.

1988 November 1988 general election, "Life McMinnville Style" new tax base passed - \$1,775,000. Replaced original City tax base and several serial levies routinely used to supplement operations for police, library, transportation, street repair, traffic signals, community center operations, and parks and recreation.



1990 November 1990 general election, Oregon voters passed Measure 5 limiting non-school property tax rates to \$10.00 per thousand of assessed value.

1996 November 1996, Oregon voters passed Measure 47 rolling back assessed values two years and limiting yearly assessed value increases to 3% unless significant improvements made to property.

1997 January and February 1997, City Council, Budget Committee, and Department Heads review city provided services and develop a budget reduction plan to address Measure 47/50 which included significant budget cuts and fee increases.

1997 May 1997, Oregon voters passed Measure 50 to "clean up" Measure 47 inconsistencies. Measure 50 established district permanent tax rates to be computed by the infamous "black box".



1997 Fall 1997, City receives results of Measure 47/50 "black box" - City's permanent rate \$5.02

2000 First year City levies entire \$5.02 per thousand assessed value permanent rate.

2002 November 2002 general election local option levy proposal of \$1.78 per thousand of assessed value fails.



General Fund - Resources --- Historical Highlights

2003 Due to extreme financial pressures in the steel industry and rising power costs, Cascade Steel Rolling Mills requested a limit to the heavy industrial user class franchise fee growth to 2002 – 2003 plus 3% annual growth. City Council ratified request with Resolution 2003-14, which called for review in May 2006.



2005 Transfers of ~\$328,000 into the General Fund from Funds that the Engineering and Planning Departments provide service helped purchase the OMI Regional Building for a total of \$1,065,000; which will become the new Community Development Center.

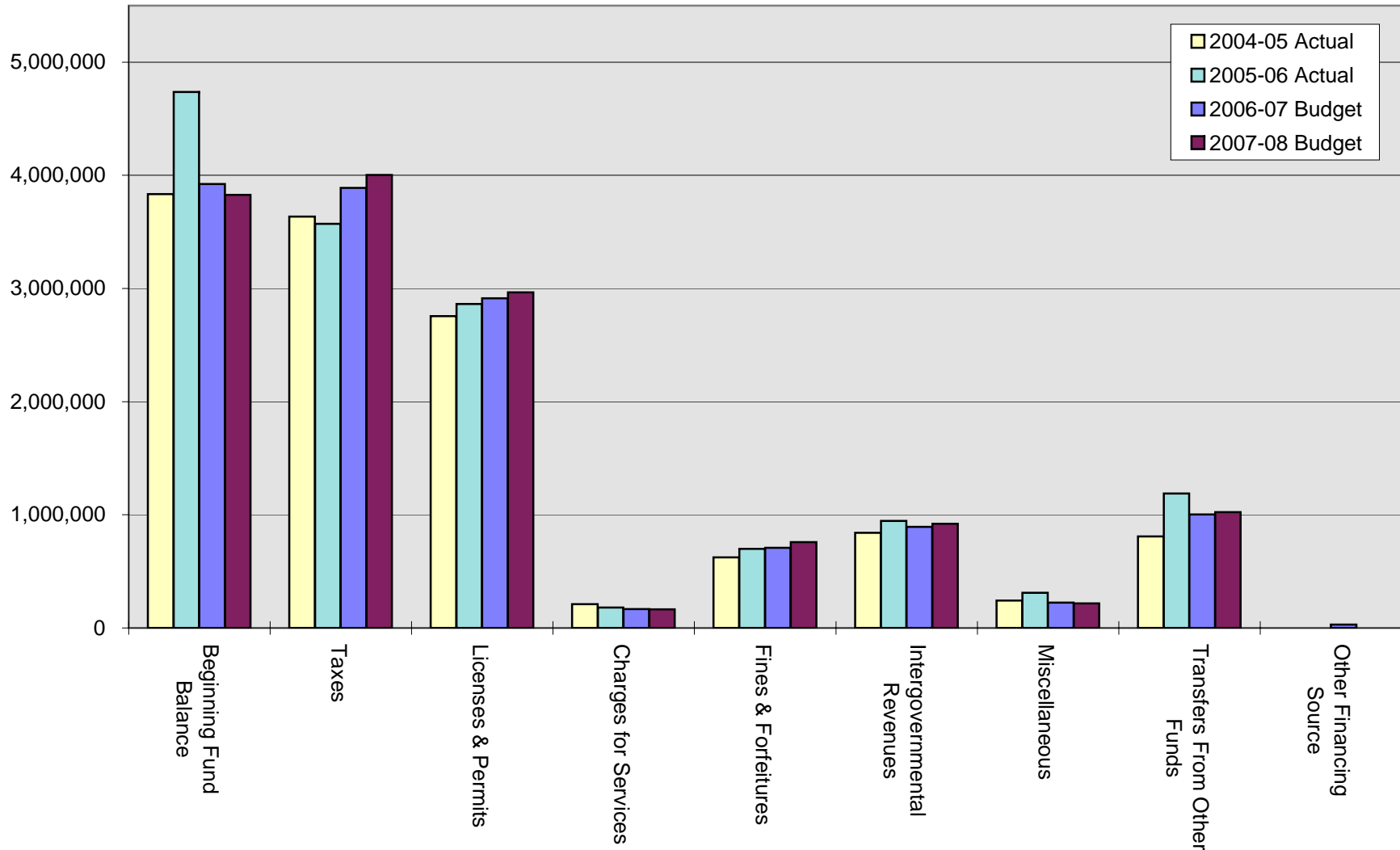
2006 Following the Community Choices Project, the 2006 – 2007 Proposed Budget added three police officer positions and one planning position. These staff additions have required a re-adjustment of the property tax allocation raising the General Fund levy by \$200,000 over the 3% normal growth factor.



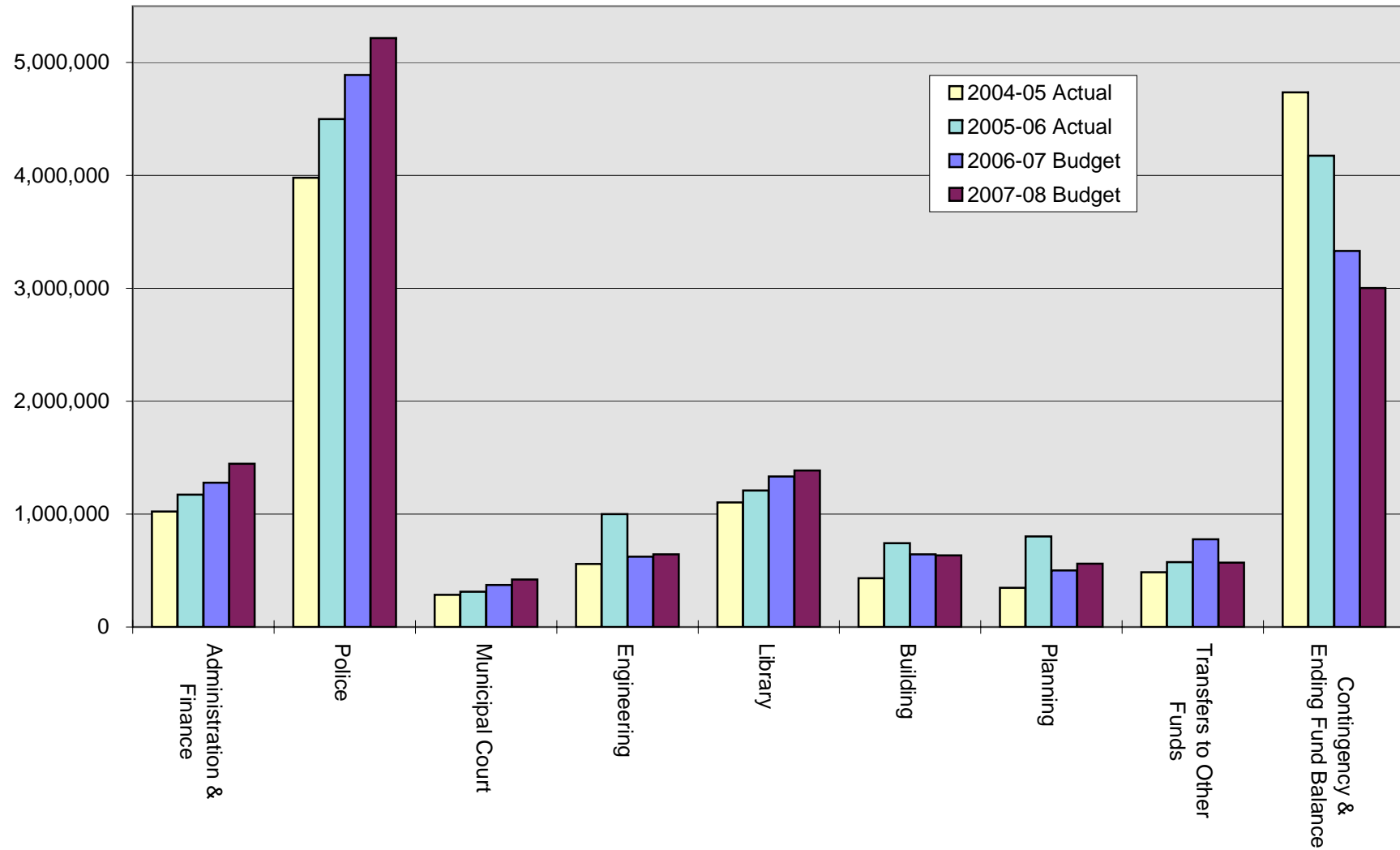
2006 First year in recent memory that the McMinnville Water & Light (W&L) payment in-lieu of tax budgeted a lower dollar amount than previous year. Research indicates trend due to extensive conservation initiatives W&L has undertaken over the last several years.



General Fund Resources



General Fund Requirements



GENERAL FUND

2007-08

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ACTUAL 2004-05	ACTUAL 2005-06	BUDGET 2006-07		NUMBER OF EMPLOYEES	PROPOSED 2007-08	APPROVED 2007-08	ADOPTED 2007-08
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RESOURCES

BEGINNING FUND BALANCE

0	0	0	60000-02	DESIGNATED BEGIN FUND BALANCE:	0.00	0	0	0
244,577	461,482	0	60000-03	DBFB - PERS RESERVE	0.00	0	0	0
			The Designated Beginning Fund Balance PERS Reserve was eliminated due to Oregon Supreme Court decisions received in March 2005. The decisions did not require entities to "pay back" the difference between the lower PERS rates enacted July 1, 2003, due to the 2003 PERS legislative reforms, and the PERS rates that would have gone into affect without the legislative reforms.					
23,230	23,230	23,230	60000-13	DBFB - LIBRARY ENDOWMENT	0.00	23,230	23,230	23,230
			Beginning, July 1, 2002, the Lanouette Nonexpendable Trust corpus endowed to support Library Children's Programs is accounted for as a Designated Fund Balance in the General Fund and the interest is calculated as a separate revenue account in the General Fund, Interest - Library Endowment, Account #01-60151-03.					
365,957	564,178	400,000	60000-15	DBFB - BUILDING DIVISION	0.00	530,000	530,000	530,000
			Estimated Building Division designated cash carryover at July 1, 2007 discloses estimated accumulation of building fees over costs since the statutory requirement to track the use of building fees began July 1, 2000.					
3,199,397	3,688,121	3,500,000	60001-00	BEGINNING FUND BALANCE	0.00	3,275,000	3,275,000	3,725,000
			Estimated July 1, 2007 undesignated cash carryover from the 2006-2007 fiscal year.					
3,833,161	4,737,011	3,923,230	TOTAL BEGINNING FUND BALANCE		0.00	3,828,230	3,828,230	4,278,230

TAXES

3,488,592	3,491,739	3,794,667	60005-00	PROPERTY TAXES - CURRENT	0.00	3,908,507	3,908,507	3,908,507
			4,248,377	2007-2008 General Fund operating property tax levy allocation --- 48%				
			(339,870)	Less: Uncollectible taxes - 8%				
			3,908,507	2007-2008 Current Property Taxes				
147,625	80,244	95,000	60006-00	PROPERTY TAXES - PRIOR	0.00	95,000	95,000	175,000
			Collections on delinquent property taxes due from prior year General Fund property tax levies.					
3,636,217	3,571,983	3,889,667	TOTAL TAXES		0.00	4,003,507	4,003,507	4,083,507

LICENSES & PERMITS

GENERAL FUND

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2007-08

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ACTUAL 2004-05	ACTUAL 2005-06	BUDGET 2006-07		NUMBER OF EMPLOYEES	PROPOSED 2007-08	APPROVED 2007-08	ADOPTED 2007-08
3,109	3,404	3,000	60011-00 LICENSES & PERMITS - MISC	0.00	3,000	3,000	3,000
			Finance Department collects per license:				
			25 Liquor license endorsement per year				
			Police Department collects per license, application, or permit:				
			50 Taxi service license per year				
			5 Taxi driver permit per year				
			3 Bicycle license for three years - General Fund allocation				
			2 Downtown commercial or service vehicle permit per month				
			20 Dance application				
			50 Dance license - maximum one-year fee \$100				
			50 Pawn broker per year				
0	0	0	60015-00 FRANCHISE FEES:	0.00	0	0	0
1,611,127	1,631,010	1,625,000	60015-01 MCMINNVILLE WATER & LIGHT	0.00	1,625,000	1,625,000	1,650,000
			McMinnville Water and Light Department payment-in-lieu-of property tax:				
			6% Residential, commercial, and "regular" industrial users				
			3% Special class of heavy industrial users - presently only Cascade Steel Rolling Mills and Liquide Air				
71,311	76,443	75,000	60015-03 VERIZON NW	0.00	72,500	72,500	72,500
			Original Verizon Telephone 4% franchise fee with additional E-911 3% franchise fee dedicated to the Emergency Communications Fund.				
114,074	118,842	115,000	60015-05 COMCAST COMMUNICATIONS	0.00	125,000	125,000	125,000
			General Fund Comcast Communications 2.75% franchise fee allocation with the remaining 2.25% franchise fee allocated to the Telecommunications Fund to support McMinnville Community Media's operation of public access Channel 11.				
101,045	108,153	105,000	60015-07 WESTERN OR WASTE - VALLEY	0.00	115,000	115,000	115,000
			Western Oregon Waste - Valley waste collection franchise fee is 5%.				
110,956	135,697	150,000	60015-09 NORTHWEST NATURAL	0.00	170,000	170,000	170,000
			NW Natural gas franchise fee is 3%.				
0	0	0	60021-00 BUILDING FEES:	0.00	0	0	0
			Building fee revenues are accounted for in sub-account #'s 01-00-60021-01, -03, -05, -07, and -09.				
522,811	533,695	570,000	60021-01 BUILDING PERMIT FEES	0.00	600,000	600,000	600,000
			Building plan review and permit fees; fire and life safety plan review fees.				
43,320	54,700	68,000	60021-03 MECHANICAL PERMIT FEES	0.00	70,000	70,000	70,000
			Mechanical plan review and permit fees.				
109,357	115,638	120,000	60021-05 PLUMBING PERMIT FEES	0.00	110,000	110,000	110,000
			Plumbing plan review and permit fees.				
4,719	6,800	7,000	60021-07 MOBILE HOME PERMIT FEES	0.00	6,000	6,000	6,000
			Manufactured home setup permit fees including mobile home park plan review and permit fees.				

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ACTUAL 2004-05	ACTUAL 2005-06	BUDGET 2006-07		NUMBER OF EMPLOYEES	PROPOSED 2007-08	APPROVED 2007-08	ADOPTED 2007-08
2,576	1,767	1,800	60021-09 MISCELLANEOUS PERMIT FEES	0.00	1,800	1,800	1,800
			Miscellaneous Building Division charges including sidewalk, driveway, and re-inspection fees.				
0	0	0	60027-00 PLANNING FEES:	0.00	0	0	0
			Planning fees are adjusted annually to reflect changes in the prior year's consumer price index (CPI-W).				
			Budget Note: Consistent with City Council direction, Planning Fees have been established to recover approximately 50 percent of the direct costs attributable to the department's current planning activities; ie, processing of land use applications. These fees do not reflect indirect costs associated with such activities, nor do they account for costs related to other department activities including long-range planning; ie, special projects, comprehensive planning; economic development, or code enforcement.				
11,235	11,468	12,000	60027-01 LAND USE FEES - ADMINISTRATV	0.00	12,000	12,000	12,000
			Administrative variance, minor land partition, landscape plan review, home occupation permit, and boundary line adjustment application fees.				
14,417	22,046	20,000	60027-03 LAND USE FEES - PLAN COMMISS	0.00	20,000	20,000	20,000
			Conditional use permit, variance, Planning Director appeals, and subdivision application fees.				
17,815	19,873	17,000	60027-05 LAND USE FEES - CITY COUNCIL	0.00	16,000	16,000	16,000
			Urban growth boundary amendments, comprehensive plan map and text amendments, Planning Commission appeals, and zone change application fees.				
6,638	3,200	3,000	60027-07 ANNEXATION FEES	0.00	1,500	1,500	1,500
			Fees to cover Planning Commission public hearings, ballot preparation, and notification expenses for proposed annexation measures; i.e., "Segment 1" and "Segment 2" fees.				
7,020	7,030	11,500	60027-09 BUILDING PERMIT REVIEW FEES	0.00	8,000	8,000	8,000
			Fees to cover Planning Department costs associated with the review of building permit applications.				
3,619	11,238	11,000	60027-99 ELECTION FEES - ANNEXATIONS	0.00	11,000	11,000	11,000
			Annexation measure applicant "deposit" for the November 2007 election.				
2,755,149	2,861,004	2,914,300	TOTAL LICENSES & PERMITS	0.00	2,966,800	2,966,800	2,991,800

CHARGES FOR SERVICES

9,667	10,858	10,000	60039-00 LIBRARY-OUTSIDE CITY USER FEE	0.00	10,000	10,000	10,000
			\$60 per household, per year as determined by the Chemeketa Cooperative Regional Library System Advisory Council to reflect "equity" and accommodate the difference between City library tax rate and county resident Chemeketa Community College tax rate dedicated to the regional library.				
161,465	127,359	100,000	60043-00 ENGINEERING FEES	0.00	100,000	100,000	100,000
			Developer charges for City inspection and plan review of development projects at the rate of 5% for first \$100,000 and 3% over \$100,000 of project costs. Also includes \$500 per month from the Water and Light Department.				

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ACTUAL 2004-05	ACTUAL 2005-06	BUDGET 2006-07		NUMBER OF EMPLOYEES	PROPOSED 2007-08	APPROVED 2007-08	ADOPTED 2007-08
12,980	17,729	15,000	60055-00 POLICE FEES	0.00	15,000	15,000	15,000
			Fees charged per service:				
			25 Video or audio recording per listen or per copy				
			5 Photocopy per police report				
			15 Non-criminal fingerprinting per fingerprint card				
			50 Impounded vehicle towing				
			5 Taxi permit				
0	0	20,000	60057-00 PEER COURT PARTICIPATION FEE	0.00	18,750	18,750	10,000
			\$75 Fee charged to youth's choosing to participate in the Peer Court diversion program, based on 250 participants.				
25,700	24,025	22,500	60060-00 ON-LINE LIEN SEARCH FEES	0.00	20,000	20,000	20,000
			Internet City lien search functionality allows title companies to check any city property for outstanding property liens through the internet. Title companies are billed monthly, \$25 per lien search, and City pays \$8 per search through Professional Services - Net Assets, Account #01-05-611-03.				
209,812	179,971	167,500	TOTAL CHARGES FOR SERVICES	0.00	163,750	163,750	155,000

FINES & FORFEITURES

2,190	9,432	20,000	60072-00 DRUG FORFEITURES - STATE	0.00	11,420	11,420	15,720
			Money received from civil drug forfeitures acquired through the state courts. The use of this money is restricted to drug enforcement and drug prevention efforts. Money from this account funds the City's YCINT (Yamhill County Interagency Narcotic Team) detective's training, equipment, transportation, and costs incurred in YCINT narcotic investigations.				
0	0	0	60073-00 MUNICIPAL COURT:	0.00	0	0	0
26,657	24,160	30,000	60073-11 MC - PARKING TICKETS	0.00	40,000	40,000	40,000
			Police officer parking citations and downtown parking patrol revenue.				
539,302	602,610	600,000	60073-21 MC - FINES & BAIL FORFEITURE	0.00	650,000	650,000	650,000
			The City of McMinnville's share of the Municipal Court fine and bail collections from Police Department issuance of citations into Municipal Court or Circuit Court.				
			Budget Note: Of the \$770,000 total Municipal Court collections in 2005-06, \$132,000 (17%) was paid to the State of Oregon; \$18,000 (2%) was paid to Yamhill County Sheriff's Office; and the City of McMinnville retained \$620,000 (81%). Of the \$620,000 retained by the City, ~\$592,000 was MC - Fines and Bail Forfeitures, ~\$23,000 was Peer Court Assessments, Account #01-00-60073-31, and ~\$5,000 was Court Appointed Attorney Fees, Account #01-00-60073-41. The monthly payments to the State of Oregon and Yamhill County are specific assessments designated in the Oregon Revised Statutes depending on the citation bail and charge.				
23,209	23,058	22,500	60073-31 MC - PEER COURT ASSESSMENT	0.00	23,000	23,000	23,000
			Unitary assessments are generated on each Municipal Court citation issued by the Police Department at \$10 per citation. The peer court assessment was adopted by the City Council in June 2002 to help fund the Peer Court Program.				

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ACTUAL 2004-05	ACTUAL 2005-06	BUDGET 2006-07		NUMBER OF EMPLOYEES	PROPOSED 2007-08	APPROVED 2007-08	ADOPTED 2007-08
5,720	4,818	5,000	60073-41 MC - CT APPOINTED ATTNY FEES Municipal Court defendants charged with misdemeanors must be provided an attorney at City of McMinnville expense if the defendants allege they can not afford to hire counsel. Whenever possible, Judge Kinney requires defendants to reimburse the City for court-appointed attorney costs, PS - Court Appointed Attorneys, Account #01-09-80611-07.	0.00	5,000	5,000	5,000
27,571	34,944	30,000	60075-00 LIBRARY FINES & LOST BOOKS Overdue Fines --- Adult material - 25 cents per day per item Children material - 10 cents per day per item Lost Materials Fine --- \$2 processing fee added to lost material cost	0.00	30,000	30,000	35,000
624,649	699,022	707,500	TOTAL FINES & FORFEITURES	0.00	759,420	759,420	768,720

INTERGOVERNMENTAL REVENUES

51,310	53,206	55,000	60103-00 STATE CIGARETTE TAXES Statutory distribution of 2 cents of the 68 cents of state imposed tax on cigarette sales which is distributed monthly on a per capita basis to Oregon cities.	0.00	55,000	55,000	55,000
188,034	207,365	210,000	60105-00 STATE REVENUE SHARING Statutory distribution of 14% of the Oregon Liquor Control Commission (OLCC) tax distributed quarterly to Oregon cities on a formula basis which compares populations, per capita incomes, and consolidated property tax levies.	0.00	225,000	225,000	225,000
279,733	302,938	305,000	60109-00 STATE LIQUOR TAXES Statutory distribution of 20% of the OLCC tax which is distributed monthly on a per capita basis to cities.	0.00	325,000	325,000	325,000
27,700	28,700	0	60121-01 YCOM - ACCOUNTING Budget Note: With the re-organization undergone by the Yamhill Communications Agency, accounting, budgeting, and financial services were transferred to Yamhill County July 1, 2006.	0.00	0	0	0
2,700	1,310	0	60121-03 YCOM - LEGAL Budget Note: Legal services were transferred to Yamhill County December 13, 2005.	0.00	0	0	0
0	0	0	60125-00 PEER COURT: McMinnville Peer Court provides peer court services to all cities in Yamhill County. Budget Note: Peer Court revenues and expenses are tracked to ensure the City of Newberg and Yamhill County's program support generally covers program resources dedicated to entities outside City of McMinnville on a population allocation basis: McMinnville - 33% Newberg - 22% Others - 45%	0.00	0	0	0
83,307	113,726	87,692	60125-11 PC - COUNTY JUVENILE DEPT 35,000 Juvenile Department - Yamhill County General Fund 26,726 Juvenile Crime Prevention (JCP) Funds 10,000 Juvenile Accountability Incentive Block Grant (JAIBG) Funds	0.00	71,726	71,726	71,726

GENERAL FUND

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ACTUAL 2004-05	ACTUAL 2005-06	BUDGET 2006-07		NUMBER OF EMPLOYEES	PROPOSED 2007-08	APPROVED 2007-08	ADOPTED 2007-08
17,000	17,000	17,000	60125-31 PC - CITY OF NEWBERG	0.00	17,000	17,000	17,000
			City of Newberg's support of the Newberg/Dundee Peer Court Program.				
44,150	45,340	46,610	60126-00 W&L - ECONOMIC DEVELOPMENT	0.00	47,870	47,870	47,870
			McMinnville Water and Light Department economic development support which helps to fund City economic development functions and Planning Department current and long-range planning activities.				
77,321	86,086	85,900	60129-00 CCRLS - LIBRARY	0.00	96,200	96,200	96,200
			Chemeketa Cooperative Regional Library Service (CCRLS) reimburses cities for library service use for people who live outside the City service area (generally the school district boundaries) and pays each library within CCRLS money to equalize the property tax disparity between what City residents pay for library service and what county residents pay.				
0	0	0	60131-00 SCHOOL DISTRICT #40 - SRO:	0.00	0	0	0
			School District #40 reimburses the City for 50% of School Resource Officers' salaries and fringe benefit costs for the nine-month school year.				
32,521	35,012	36,900	60131-01 SD#40 - HIGH SCHOOL SRO	0.00	37,500	37,500	37,500
			Robert Harmon				
15,719	33,069	36,200	60131-03 SD#40 - MIDDLE SCHOOL SRO	0.00	38,100	38,100	38,300
			Doug Cummins				
0	0	0	60135-00 MISCELLANEOUS GRANTS - POLICE	0.00	0	0	0
0	0	1,000	60135-01 ODOT-SAFER COMMUNITIES GRANT	0.00	0	0	0
0	0	0	60137-00 INTERGOVERNMENT GRANT - POLICE	0.00	0	0	0
			Grant monies spent through various Police Department accounts with specific grant designations.				
			BVP Bulletproof Vest Partnership Grants reimburse 50% of bulletproof vest purchases.				
			LLEBG Local Law Enforcement Block Grants reimburse 90% of costs designated during the LLEBG grant public hearing. No LLEBG grant is anticipated for fiscal 2006-2007.				
4,796	3,150	2,500	60137-03 YCINT - ERAD GRANT	0.00	2,000	2,000	2,000
			The United States Department of Justice Marijuana Eradication Grant funds are awarded to agencies that actively seek out persons involved in the illegal manufacturing and distribution of marijuana. Due to the Police Department's participation in the Yamhill County Interagency Narcotics Team, the City shares in these funds.				
0	0	0	60137-05 COMM CYCLING CENTER GRANT	0.00	0	0	445
604	0	0	60137-68 BVP GRANT - 2004	0.00	0	0	0
0	5,500	2,400	60137-69 BVP GRANT - 2005	0.00	0	0	0
0	0	3,478	60137-70 BVP GRANT - 2006	0.00	0	0	0
3,603	0	0	60137-92 LLEB GRANT - 2002	0.00	0	0	0
2,033	4,963	0	60137-93 LLEB GRANT - 2003	0.00	0	0	0

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ACTUAL 2004-05	ACTUAL 2005-06	BUDGET 2006-07			NUMBER OF EMPLOYEES	PROPOSED 2007-08	APPROVED 2007-08	ADOPTED 2007-08
0	3,410	0	60137-94	LLEB GRANT - 2004	0.00	0	0	0
0	0	0	60138-00	INTERGOV GRANTS - LIBRARY	0.00	0	0	0
4,428	4,405	4,405	60138-01	STATE AID GRANT - LIBRARY	0.00	4,353	4,353	4,353
Provided by the Oregon State Library on a per capita basis to all Oregon libraries. Grant funds expended through State Grant Materials, Account # 01-13-80613-00.								
5,301	0	0	60138-03	LSTA GRANT - LIBRARY	0.00	0	0	0
840,260	945,180	894,085	TOTAL INTERGOVERNMENTAL REVENUES		0.00	919,749	919,749	920,394

MISCELLANEOUS

105,957	202,306	142,000	60151-00	INTEREST:	0.00	165,300	165,300	165,300
53	36	0	60151-01	INTEREST - LLEBG	0.00	0	0	0
488	893	900	60151-03	INTEREST - LIBRARY ENDOWMENT	0.00	1,100	1,100	1,300
The Lanouette Trust interest earnings specifically endowed to support library children's programs through Children's Programs Trust, Account #01-13-80465-00.								
0	0	0	60155-00	PROPERTY RENTAL:	0.00	0	0	0
9,140	9,348	9,700	60155-01	PROPERTY RENTAL - C OF C	0.00	9,900	9,900	9,900
Chamber of Commerce monthly rental income will average approximately \$825 per month depending on the CPI-W rise through June 30, 2007.								
13,114	13,236	13,575	60155-03	PROPERTY RENTAL - PARKING LT	0.00	10,275	10,275	10,275
10,035 Cornerstone Express kiosk (360) Cornerstone Express Downtown Economic Improvement District Assessment --- Special Assessment Fund allocation per City Council 600 Chevron pollution abatement site - post monitoring								
0	0	0	60158-00	MISCELLANEOUS GRANTS - POLICE	0.00	0	0	0
0	0	0	60159-00	MISCELLANEOUS GRANTS - LIBRARY	0.00	0	0	0
13,018	11,982	0	60159-09	LOCAL GRANTS - LIBRARY	0.00	0	0	0
0	1,200	0	60159-13	GATES GRANT - LIBRARY	0.00	0	0	0
659	1,512	2,500	60161-00	DONATIONS - LIBRARY	0.00	1,000	1,000	1,000
General library donations received from the public and local service groups for library books, materials, and special programs. This money is expended from Donations - Library, Account #01-13-80661-00.								

GENERAL FUND

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2007-08

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ACTUAL 2004-05	ACTUAL 2005-06	BUDGET 2006-07		NUMBER OF EMPLOYEES	PROPOSED 2007-08	APPROVED 2007-08	ADOPTED 2007-08
2,297	2,357	2,400	60161-01 DONATIONS - BOOKMOBILE	0.00	500	500	500
			Donations received from the public and local service groups for bookmobile materials and expended through Bookmobile - Donations, Account #01-13-80663-00.				
			Budget Note: Beginning fiscal year 2007-2008, bookmobile material purchases will not rely solely on donations, as has been the case in the past, but be funded by the City through Bookmobile Materials, Account #01-13-80501-71.				
25,530	9,854	12,000	60161-03 DONATIONS - LIBRARY FOUNDATN	0.00	0	0	0
0	1,200	0	60161-05 DONATIONS - LIBRARY FRIENDS	0.00	0	0	0
0	0	0	60161-07 DONATIONS-LIBRARY ADULT PRGM	0.00	500	500	500
			Donations received from the public and local service groups for adult programming, including "Read for Charity", the Adult Summer Reading Program. This money expended from Adult Programs - Donations, Account #01-13-80465-07.				
0	0	0	60161-08 DONATIONS-LIBRARY CHILD PRGM	0.00	1,500	1,500	1,000
			Donations received from the public and local service groups for children's programming, including the Children's Summer Reading Program. This money expended from Children's Programs - Donations, Account #01-13-80465-08.				
0	0	0	60161-09 DONATIONS-LIBRARY TEEN PRGM	0.00	0	0	0
			Donations received from the public and local service groups for teen programming, including the Teen Summer Reading Program. This money expended from Teen Programs - Donations, Account #01-13-80465-09.				
1,809	229	1,000	60162-00 DONATIONS - POLICE	0.00	2,000	2,000	2,000
			Donations received to support special Police Department programs expended from M&S - Donations, Account #01-07-80464-00.				
0	0	0	60163-01 DONATIONS - KIDS SAFETY FAIR	0.00	0	0	0
0	7,161	4,084	60163-24 DONATIONS - CANINE	0.00	4,518	4,518	4,518
			Carry-over of Donations - Canine collected in 2005 by a community group that formed to raise money to help the City re-instate the K-9 Drug Detection Team.				
			Budget Note: During the Canine fundraising campaign, \$23,056 was donated to the City to help re-start the Canine Program. These funds have been and plan to be used as follows:				
			7,050 ---- 2005-2006, as the City funded \$12,500 of the re-instated Canine Program				
			10,622 ---- 2006-2007				
			4,518 ---- 2007-2008				
			754 ---- 2008-2009, or future years				
0	0	500	60163-42 DONATIONS - PEER COURT	0.00	0	0	0
442	4,733	3,000	60167-00 OTHER INCOME:	0.00	500	500	500
			Copy machine charges, city map sales, and other miscellaneous revenues.				

GENERAL FUND

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11-Jul-07

ACTUAL 2004-05	ACTUAL 2005-06	BUDGET 2006-07		NUMBER OF EMPLOYEES	PROPOSED 2007-08	APPROVED 2007-08	ADOPTED 2007-08
2,783	2,637	2,500	60167-05 OTHER INCOME - ADMIN & FIN	0.00	2,500	2,500	2,500
			Miscellaneous Finance Department collections, primarily check reissuance fees.				
15,037	18,476	15,000	60167-07 OTHER INCOME - POLICE	0.00	10,000	10,000	18,000
			Miscellaneous police revenue including Police Department unclaimed property surplus property sale, police officer witness fees for appearing in other than Municipal Court such as before the Grand Jury or Circuit Court, School Resource Officer overtime requested and paid by McMinnville School District #40, and special event police officer coverage primarily received from Linfield College and School District #40.				
41,440	8,428	0	60167-08 OTHER INCOME - PD WC REIMB	0.00	0	0	0
			Budget Note: Workers' compensation time-loss reimbursements while injured worker is unable to work due to on-the-job injury. Also, State of Oregon Employer-at-Injury Program pays 50%% of light duty wages for any employee placed on an official light duty job after a worker's compensation injury for up to three months.				
0	516	1,000	60167-09 OTHER INCOME - PD RESERVES	0.00	2,000	2,000	2,000
			Revenue received for police reserve coverage of special events, primarily from Linfield College and McMinnville School District #40.				
0	0	0	60167-11 OTHER INCOME - ENGINEERING	0.00	0	0	0
8,160	13,690	13,500	60167-13 OTHER INCOME - LIBRARY	0.00	5,000	5,000	5,000
			Miscellaneous library revenues including CCRLS reimbursement for postage charge on inter-library loans, public access computer terminal printing fees, public access copy machine copy fees, and miscellaneous library revenues.				
2,245	571	175	60167-19 OTHER INCOME - PLANNING	0.00	175	175	175
			Miscellaneous Planning Department revenues including the sale of maps and documents, and photocopy charges.				
242,172	310,365	223,834	TOTAL MISCELLANEOUS	0.00	216,768	216,768	224,468

TRANSFERS FROM OTHER FUNDS

0	0	0	60176-00 FIRE FUND:	0.00	0	0	0
24,563	32,832	31,237	60176-01 FIRE FD - ADMIN & FINANCE	0.00	37,798	37,798	39,318
			Transfer from Fire Fund for personnel cost allocations for administration and finance services.				
0	0	0	60177-00 PARKS & RECREATION FUND:	0.00	0	0	0
62,712	77,375	76,230	60177-01 P&R FUND - ADM FIN CD PL	0.00	68,270	68,270	69,084
			Transfer from Parks & Recreation Fund for personnel cost allocations for administration, finance, Community Development Director management of park maintenance, and planning services.				
0	0	0	60178-00 EMERGENCY COMMUNICATIONS FUND:	0.00	0	0	0

GENERAL FUND

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ACTUAL 2004-05	ACTUAL 2005-06	BUDGET 2006-07		NUMBER OF EMPLOYEES	PROPOSED 2007-08	APPROVED 2007-08	ADOPTED 2007-08
5,986	0	0	60178-01 EM COM FD - ADMIN & FINANCE	0.00	0	0	0
			Budget Note: Transfer from Emergency Communications Fund for personnel cost allocations for administration and finance services has been eliminated since the General and Fire Funds are primarily funded through property taxes and the Ambulance Fund now receives a property tax subsidy.				
0	0	125,000	60179-00 IMPROVEMENTS FD - OPERATIONS	0.00	125,000	125,000	125,000
			Transfer from Improvements Fund of prior property tax collections to supplement General Fund's allocated 48% of the City's operating property tax levy.				
0	0	0	60180-00 TRANSPORTATION FUND:	0.00	0	0	0
78,097	83,795	99,891	60180-01 TRANS FD - ADM FIN ENG PL	0.00	102,071	102,071	102,869
			Transfer from Transportation Fund for personnel cost allocations for administration, finance, engineering, and planning services.				
131,122	170,565	168,396	60181-00 WW SVC FD - ADM FIN ENG PLN	0.00	175,676	175,676	177,159
			Transfer from Sewer Fund for personnel cost allocations for administration, finance, engineering, and planning services.				
101,357	99,265	99,664	60182-00 WSTWTR CAP FD - ADM FIN ENG	0.00	110,332	110,332	111,163
			Transfer from Sewer Capital Fund for personnel cost allocations for administration, finance, and engineering services.				
0	0	0	60183-00 INSURANCE SERVICES FUND:	0.00	0	0	0
40,842	41,434	47,105	60183-01 INS SVC FD - ADMIN & FINANCE	0.00	47,957	47,957	52,884
			49,034 Transfer from Insurance Reserve Fund for personnel cost allocations for administration and finance insurance related services.				
			3,850 Proceeds from carpet water damage to supplement carpet replacement as part of City Hall remodel.				
1,290	0	0	60183-02 INS SVC FD - BUILDING DIV	0.00	0	0	0
35,000	35,000	38,000	60183-03 INS SVC FD - INSURANCE ADMIN	0.00	27,000	27,000	31,350
			Transfer from Insurance Reserve Fund reflecting cost savings from City of McMinnville's participation in City County Insurance Services's (CIS) new risk management program being developed with the help of Gary Eastlund, Hagan-Hamilton Insurance.				
0	0	0	60184-00 STREET FUND:	0.00	0	0	0
117,097	129,939	127,203	60184-01 ST FD - AD FN EN CODE ENF	0.00	126,070	126,070	127,410
			Transfer from Street Fund for personnel cost allocations for administration, finance, engineering, and code enforcement services.				
0	0	0	60185-00 PUB SAFE FAC - ADMIN FIN ENG	0.00	29,971	29,971	30,528
			Transfer from Public Safety Facilities Construction Fund for personnel cost allocations for administration, finance, and Community Development Director services.				
0	0	0	60186-00 AMBULANCE FUND:	0.00	0	0	0

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ACTUAL 2004-05	ACTUAL 2005-06	BUDGET 2006-07		NUMBER OF EMPLOYEES	PROPOSED 2007-08	APPROVED 2007-08	ADOPTED 2007-08
140,484	147,233	128,654	60186-01 AMB FD - ADMIN & FINANCE	0.00	107,504	107,504	145,423
			Transfer from Ambulance Fund for personnel cost allocations for administration and finance services. This transfer includes ~\$90,000 for .80 FTE for A/R Billing Coordinator - Fire Department and .75 FTE for A/R Billing Specialist - Fire Department who bill and collect for all EMS transports and Fire Fees.				
0	0	0	60187-00 AIRPORT MAINTENANCE FUND:	0.00	0	0	0
30,501	32,422	27,949	60187-01 AIR MT FD - ADM FIN CD PL	0.00	26,251	26,251	26,608
			Transfer from Airport Maintenance Fund for personnel cost allocations for administration, finance, Community Development Director management, and planning services.				
8,523	9,135	8,155	60188-00 SPECIAL ASSESS FD - ADM & FIN	0.00	4,930	4,930	4,938
			Transfer from Special Assessment Fund for personnel cost allocations for administration and finance services.				
0	0	0	60191-00 PARK DEVELOPMENT FUND:	0.00	0	0	0
32,399	36,951	18,868	60191-01 PARK DEV - AD FIN ENG PLN	0.00	15,349	15,349	15,676
			Transfer from Park Development Fund for personnel cost allocations for administration, finance, engineering, and planning services primarily related to the Park Development Bond projects.				
0	0	0	60192-00 COMMUNITY DEVELOPMENT CENTER:	0.00	0	0	0
0	25,589	350	60192-01 PARK & REC FD - COMM DEV CTR	0.00	1,220	1,220	1,220
			Transfer from Parks & Recreation Fund for Parks & Recreation Fund's allocation of the Community Development Center's operating costs; i.e., estimates of property and liability insurance, HVAC and lights, repairs and maintenance, building maintenance, janitorial services and supplies, and maintenance and rental contracts. In 2005-2006, purchase allocation of OMI Regional Building funded by this account.				
			Budget Note: The Engineering Department provides the Parks & Recreation Department with professional support, primarily for park project construction management services. The Planning Department provides the Parks & Recreation Department with professional support, primarily for park planning services.				
0	59,665	1,190	60192-03 STREET FD - COMM DEV CTR	0.00	4,140	4,140	4,140
			Transfer from Street Fund for Street Fund's allocation of the Community Development Center's operating costs; i.e., estimates of property and liability insurance, HVAC and lights, repairs and maintenance, building maintenance, janitorial services and supplies, and maintenance and rental contracts. In 2005-2006, purchase allocation of OMI Regional Building funded by this account.				
			Budget Note: The Engineering Department provides the Street Fund with professional support, which includes street program management, street project construction management, and street contract management.				

GENERAL FUND

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ACTUAL 2004-05	ACTUAL 2005-06	BUDGET 2006-07		NUMBER OF EMPLOYEES	PROPOSED 2007-08	APPROVED 2007-08	ADOPTED 2007-08
0	52,841	1,240	60192-05 TRANSPORT FD - COMM DEV CTR	0.00	4,370	4,370	4,370
			Transfer from Transportation Fund for Transportation Fund's allocation of the Community Development Center's operating costs; i.e., estimates of property and liability insurance, HVAC and lights, repairs and maintenance, building maintenance, janitorial services and supplies, and maintenance and rental contracts. In 2005-2006, purchase allocation of OMI Regional Building funded by this account.				
			Budget Note: The Engineering Department provides the Transportation Fund with professional support, which includes transportation program management, transportation project construction management, and transportation contract management. The Planning Department provides the Transportation Fund with professional support, primarily transportation planning.				
0	74,319	1,680	60192-07 WSTWTR SV FD - COMM DEV CTR	0.00	5,850	5,850	5,850
			Transfer from Sewer Fund for Sewer Fund's allocation of the Community Development Center's operating costs; i.e., estimates of property and liability insurance, HVAC and lights, repairs and maintenance, building maintenance, janitorial services and supplies, and maintenance and rental contracts. In 2005-2006, purchase allocation of OMI Regional Building funded by this account.				
			Budget Note: The Engineering Department provides the Sewer Fund with professional support, which includes sewer program management, sewer project construction management, sewer contract management, and administration and management of the Inflow and Infiltration (I&I) Program.				
0	67,341	1,110	60192-09 WSTWR CAP FD - COMM DEV CTR	0.00	3,870	3,870	3,870
			Transfer from Sewer Capital Fund for Sewer Capital Fund's allocation of the Community Development Center's operating costs; i.e., estimates of property and liability insurance, HVAC and lights, repairs and maintenance, building maintenance, janitorial services and supplies, and maintenance and rental contracts. In 2005-2006, purchase allocation of OMI Regional Building funded by this account.				
			Budget Note: The Engineering Department provides the Sewer Capital Fund with professional support, which includes sewer capital program management, sewer capital project construction management, sewer capital contract management, and administration of the Inflow and Infiltration (I&I) Program.				
0	11,654	240	60192-11 AIRPORT FD - COMM DEV CTR	0.00	810	810	810
			Transfer from Airport Fund for Airport Fund's allocation of the Community Development Center's operating costs; i.e., estimates of property and liability insurance, HVAC and lights, repairs and maintenance, building maintenance, janitorial services and supplies, and maintenance and rental contracts. In 2005-2006, purchase allocation of OMI Regional Building funded by this account.				
			Budget Note: The Engineering Department provides the Airport Fund with professional support including airport program management, airport project construction management, and airport contract management, particularly related to Federal Aviation Agency and Oregon Department of Aviation grant projects.				
809,973	1,187,355	1,002,162	TOTAL TRANSFERS FROM OTHER FUNDS	0.00	1,024,439	1,024,439	1,079,670
<u>OTHER FINANCING SOURCE</u>							
0	0	28,700	60195-00 POLICE VEHICLES - L/P	0.00	0	0	0
0	0	28,700	TOTAL OTHER FINANCING SOURCE	0.00	0	0	0

GENERAL FUND

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ACTUAL 2004-05	ACTUAL 2005-06	BUDGET 2006-07		NUMBER OF EMPLOYEES	PROPOSED 2007-08	APPROVED 2007-08	ADOPTED 2007-08
12,951,393	14,491,891	13,750,978	TOTAL RESOURCES	0.00	13,882,663	13,882,663	14,501,789